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CITIZENS SUMMARY

Findings in the audit of the Office of Attorney General, Missouri Office of Prosecution Services

Accounting Controls and Procedures	The Missouri Office of Prosecution Services (MOPS) needs to improve controls and procedures over receipts. The MOPS does not restrictively endorse checks immediately upon receipt and does not document the date of receipt. The MOPS does not deposit registration fees until they total approximately \$1,000, which may be up to three weeks.
Salary Increases	The MOPS gave pay raises to staff employees that were not provided to other state employees. In addition to the 2 percent cost of living adjustment increase that was provided to state employees paid less than \$70,000 per year, MOPS employees also received raises in January 2011 and January 2013. These raises represented an annual increase in staff salaries that totaled \$22,897. In addition to the staff raises, the Executive Director also received salary increases of \$11,455 and \$7,500 in November 2012 and January 2011, respectively. State law grants the Prosecutors Coordinators Training Council the authority to establish employee compensation, but, given the recent state budget constraints and that other state employees have generally not received such pay increases, the Council and MOPS should reevaluate the reasonableness and necessity of these increases.

In the areas audited, the overall performance of this entity was **Good**.*

American Recovery and Reinvestment Act (Federal Stimulus)	The Office of Attorney General, Missouri Office of Prosecution Services did not receive any federal stimulus monies during the audited time period.
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*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.